

# CITY OF EAU CLAIRE

## COMBINING STATEMENT OF NET ASSETS - INTERNAL SERVICE FUNDS December 31, 2003

	Risk Management	Central Equipment	Totals
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 6,896,839	\$ 6,552,317	\$ 13,449,156
Accounts receivable, net	173,088	-	173,088
Due from other governmental units	-	17,080	17,080
Due from other funds	-	146	146
Inventories	-	347,771	347,771
Total Current Assets	<u>7,069,927</u>	<u>6,917,314</u>	<u>13,987,241</u>
Noncurrent assets:			
Escrow account	163,736	-	163,736
Deposit in insurance pools	766,496	-	766,496
Capital assets:			
Land and land improvements	-	257,876	257,876
Buildings	-	5,710,107	5,710,107
Equipment	-	132,586	132,586
Rental equipment	-	12,715,155	12,715,155
Construction in progress	-	20,747	20,747
Less accumulated depreciation	-	(7,525,988)	(7,525,988)
Total capital assets (net of accumulated depreciation)	<u>-</u>	<u>11,310,483</u>	<u>11,310,483</u>
Total Noncurrent Assets	<u>930,232</u>	<u>11,310,483</u>	<u>12,240,715</u>
Total Assets	<u>\$ 8,000,159</u>	<u>\$ 18,227,797</u>	<u>\$ 26,227,956</u>

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## COMBINING STATEMENT OF NET ASSETS - INTERNAL SERVICE FUNDS December 31, 2003

	Risk Management	Central Equipment	Totals
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 110,519	\$ 73,991	\$ 184,510
Accrued payroll and payroll taxes	7,668	22,271	29,939
Accrued compensated absences	3,985	31,102	35,087
Due to other funds	740	-	740
Current portion of unpaid claims	220,000	-	220,000
Total Current Liabilities	342,912	127,364	470,276
Noncurrent liabilities:			
Unpaid claims	683,390	-	683,390
Total Noncurrent Liabilities	683,390	-	683,390
Total Liabilities	1,026,302	127,364	1,153,666
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	-	11,310,483	11,310,483
Restricted for			
Restricted deposits	930,232	-	930,232
Unrestricted (deficit)	6,043,625	6,789,950	12,833,575
Total Net Assets	\$ 6,973,857	\$ 18,100,433	\$ 25,074,290